

LEGISLATIVE BILL 127

Approved by the Governor May 25, 1999

Introduced by Schellpeper, 18; Janssen, 15

AN ACT relating to horseracing; to amend section 2-1208, Reissue Revised Statutes of Nebraska; to change provisions relating to race meet taxes; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 2-1208, Reissue Revised Statutes of Nebraska, is amended to read:

2-1208. For all race meetings, every corporation or association licensed under the provisions of sections 2-1201 to 2-1218 shall pay the tax imposed by section 2-1208.01 and shall also pay to the State Racing Commission the sum of ~~two-tenths~~ four-tenths of one percent of the gross sum wagered by the parimutuel method at each licensed racetrack enclosure during the calendar year. ~~and thirty cents for each person entering the grounds or enclosure of the licensee upon a ticket of admission. If tickets are issued that are good for more than one day, then the sum of thirty cents shall be paid for each person using such ticket on each day that the same is used. If any free passes or complimentary admission tickets are issued, the licensee shall pay the same tax upon such passes or complimentary tickets as if the same were sold at the regular and usual admission rate, but nothing in this section shall be construed to prohibit the issuance of tax-free passes to actual and necessary officials and employees of the licensee or other persons actually working at such racetrack. The issuance of all such tax-free passes shall be under the regulations or orders of the commission, and a list of all persons to whom such tax-free passes are issued shall be filed with the commission.~~ For race meetings devoted principally to running live races, the licensee shall pay to the commission the sum of fifty dollars for each live racing day that the licensee serves as the host track for intrastate simulcasting and twenty-five dollars for any other live racing day.

No other license tax, permit tax, occupation tax, or excise tax or racing fee, except as provided in this section and in sections 2-1203, 2-1208.01, and 2-1242, shall be levied, assessed, or collected from any such licensee by the state or by any county, township, district, city, village, or other governmental subdivision or body having power to levy, assess, or collect any such tax or fee.

Sec. 2. Original section 2-1208, Reissue Revised Statutes of Nebraska, is repealed.